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AUTHOR Scamman, James  
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ABSTRACT

This document describes efforts to develop a planning-programing-budgeting system in a Kenosha, Wisconsin, school district of medium size. The PPBS is to be implemented in two phases: (1) an experiential program-oriented budget for the 1970-1971 school year, and (2) a 5-year plan to reevaluate and develop a program structure and program goals for the Kenosha schools. Emphasis is placed on the accounting and information processing needs of the Kenosha district. The major implementation difficulty is the lack of guidance and assistance from national and State levels. (Computer printout on pages 23-25 may reproduce poorly.) (RA)

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PPBS: FOCUS ON  
OUTPUT PERFORMANCE

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Presentation III  
PPBS: ONE LOCAL DISTRICT

EA 003 282

James Scamman  
Administrator, Planning and Research  
Kenosha Unified School District No. 1  
Kenosha, Wisconsin

## PPBS: FOCUS ON OUTPUT PERFORMANCE

### ONE LOCAL DISTRICT

The purpose of this presentation is to outline the status of a medium sized district's PPBS development effort, now in its second year. I will outline the approach we have taken, the progress made, our future plans and some of the difficulties encountered.

The history of the PPBS development in the Kenosha District dates from a time when the Board of Education became dissatisfied with the type of information available from the business services area. Board members felt that the budgeting process was unresponsive; that it did not reflect the actual needs of the District--some even implied that it was "padded." The Board did not feel capable of providing effective control over district operations. Tax payers groups had been critical of the skimpy evidence used by the Board in exercising their decision making responsibility.

The bookkeeping machine-oriented accounting system provided only general reports (i.e. the balance sheet) which were typically several months behind actual occurrences. This lack of information provided the opportunity for aggressive principals to requisition far in excess of their allocations; while more timid individuals were afraid to do

anything, because assurance could not be provided that they were within specified bounds.

In an attempt to remedy the situation, the Board of Education contracted with a management consultant firm to conduct a study of the business functions of the District. The resulting report suggested creating the position of Director of Planning, Budgeting and Data Processing. Included in the Director's job description was the responsibility for replacement of the line item budget with a program budget. Appropriations for salary, operating expenses and equipment were to be grouped on the basis of activities or services.

The following steps were proposed:

1. Establish a program structure
2. Provide program descriptions
3. Plan programs on the basis of goals and objectives
4. Relate resource requirements and costs to programs and objectives
5. Provide capability for measuring effectiveness of programs on a continuing basis
6. Provide capability for studying alternatives among programs and objectives
7. Coordinate long range educational and financial planning with budgeting

The firm further added:

A program budget will enable the Board and the public to have a more comprehensive understanding of its contents by presenting it in terms of activities that are to be supported. It will link 1) objectives to programs and 2) programs to resources and costs. In addition it will provide

methods of measuring performance in relation to both objectives and costs.

Titillated by such a thought, the Board created the position of Director of Planning, Budgeting and Data Processing. Recently the scope of the position was broadened and the title changed to Administrator of Planning and Research (Assistant Superintendent).

The first person filling the position left after a short stay and I was hired on July 1, 1969, more than a year after the position was originally created.

In an attempt to satisfy strong political pressures and engage in the necessary planning inherent in PPBS, I proposed a two phase plan to the Administration and Board. Contrary to advice of authorities in the field, Phase I was designed to develop an experimental program-oriented budget for the 1970-1971 school year. Phase II is a five year plan to reevaluate and develop a program structure, goals, and objectives for the educational program of the District.

### Phase I - Experimental Program Budget

Kenosha does not have a cost accounting system in the usual sense of the word. The accounting system, while recently expanded and automated, is still based on the traditional line-item coding structure. We have assigned costs to applicable program areas (defined as traditional subjects and grades) in the budgeting process.

There were several reasons for not going immediately into a cost (program) accounting system. There was a political need to show immediate progress in improving the accounting system. Building a cost accounting system would have delayed that progress. The program-oriented budget provided visibility to the progress being made and indicated the feasibility of an eventual full implementation. A final program structure has not yet been defined. By building a program budget only, maximum flexibility in program re-definition has been maintained. Finally, the value of a cost accounting system is minimal without some standard for evaluation of program adequacy.

The 1970-1971 budget was a parallel program-line item document. Each budget request item (individual salary, piece of equipment, etc.) was coded with an eight digit traditional function-object code (the first four digits are required by the Wisconsin Department of Public Instruction for reporting purposes) and a 16 digit program code (adapted from the

Figure 1. Traditional Function-Object Code Format

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Major Function- Object	Sub Function- Object	School/ Department Number
XXXX	XX	XX

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Figure 2. Program Code Format (Expenditures)

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Organiza- tional Unit	Area of Respon- sibility	Subject	Activity	Object	Item Number
XXX	XXX	XXX	XX	XXX	XX

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1. Organizational unit - the code assigned to each building within the system.
  2. Area of responsibility - basically a combination of the administrative organizational patterns and instructional responsibility.
  3. Subject - the subject/grade level coding structure.
  4. Activity - a section which allows the flexibility of assigning a unique activity code to specific endeavors that don't fit within the other classes.
  5. Object - delineates the traditional object areas.
  6. Item Number - uniquely defines a budget request item within the other 5 categories.
-

Midwestern States Educational Information Project). A total of 24 digits of coding resulted (see Figures 1 and 2). The program budget codes are shown in Appendix A.

Several reports are produced from the budgeting system. A detailed listing of each request (containing about 7,000 lines) is produced in limited quantities for administrative and board use. A summary document is generated for public dissemination. A series of matrices displays the program budget information in a variety of ways. (i.e. program by object, school by object and school by subject by object.) Examples of these program-oriented budgets are included in Appendix B. A more complete description of the budget preparation system can be found in the October, 1970, issue of the AEDS Monitor.

The second year's program budget is now in the final preparation stage. The acceptance of the first document by the Board and Administration was very gratifying. It was accepted as being experimental - one step in a complex process. It was accepted as an indication of what is possible, yet has not been utilized in the management process.

Many weaknesses exist. There is no basis for the comparison of historical data, also no methods of projection are being used. Any attempt to compare costs of programs is likely to produce invalid conclusions. No comparative standards exist, and the data is not sufficiently accurate to support comparisons. Comparisons and projections will be valid when the entire evaluative system is defined.



Phase II - Long Range Goals and  
Objectives Development Program

The Kenosha Board of Education adopted and funded a five year project to develop a long range plan for the definition of educational objectives beginning in the 1970-1971 school year.

The project involves:

1. Definition of District wide goals by professional educators, the Board and the Community.
2. Development of a program structure to implement these goals.
3. Development of an evaluation system based on the program structure.
4. Testing, revision and Implementation of the PPB System.

Specific plans for each year are:

1970-1971

1. Define broad District goals
2. Define program structure
3. Plan specific priorities for remaining years
4. Project 5 year resource needs for planning purposes

1971-1972

1. Refine program structure
2. Specify general criteria for programs
3. Develop cost-effectiveness capabilities

## 1972-1973

1. Define specific performance criteria based on program structure
2. Build measurement instruments
3. Develop a computerized instructional management system

## 1973-1974

1. Test and revise criteria and measuring instruments; re-state objectives
2. Pilot test PPS design
3. Develop experimental designs for testing of alternatives

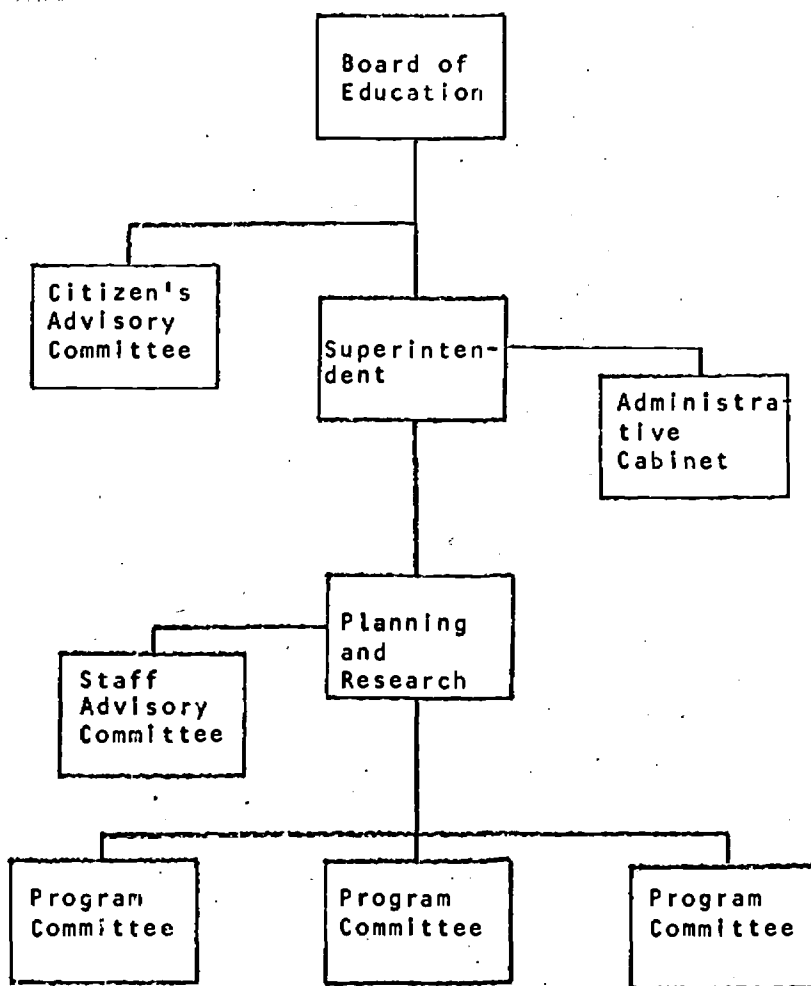
## 1974-1975

1. Implement remainder of PPS System, coordinating long range budgeting implications to performance data
2. Begin long range evaluation of the system leading toward perpetual revision of instructional techniques and approaches and revision of the objectives and criteria.

Organization

The proposed organizational structure for implementation of the five year plan retains the Board in the major policy making role (see Figure 3). A Citizen's Advisory

Figure 3. Organization for PPBS



Committee has been established for the purpose of community involvement in the process of re-evaluating the broad goals of the District.

The Administrative Cabinet provides official sanction for the implementation of Board policies and directives. A staff advisory committee will serve as the central planning group and will play a large role in communicating with the remainder of the instructional staff. Finally, a series of committees, one in each program area, will provide detailed objectives and criteria.

### Strategy

The strategy to be employed in defining program structure, objectives and criteria is not completely defined. One of the major problems will be obtaining the commitment of the staff to the methods of evaluation necessary in a PPJ System. The strategy will focus upon the process of re-educating the instructional staff to use advanced evaluation techniques.

The stated goals, structures, objectives, criteria and measuring instruments must undergo constant revision. If the staff cannot support the process of evaluation and revision, the project will not be successful.

## Problems and Comments

### Problems

Several difficulties have been encountered in the PPBS development effort. The implementation of the five year plan has not proceeded as was originally hoped. The difficulty in clearly specifying the components of the plan; also the strategy to be employed has been greater than anticipated. Specific examples of other districts' efforts are relatively scarce and cannot be applied directly to our situation.

Political considerations have weighed heavily in some of the delays encountered. Even though much of the initial impetus for starting the PPBS development came directly from the Board, it has been reluctant to involve citizens in the planning function. One of the initial steps was to establish a Citizen's Advisory Committee to develop (with assistance of the staff) a statement of broad district goals. It has taken approximately one year for that group to be appointed.

Part of the reluctance to form the committee grew out of a fear that the committee might usurp some of the Board's power. A previous committee on school building needs took a position that was not in agreement with that of the Board. The Board rejected some of the committee's findings, creating hard feelings that still persist.

Another factor was a lack of agreement as to how the committee should be selected. Some board members wanted to simply appoint the members. The Administration felt that this approach could brand the committee as the "Board's committee," reducing its objectivity in the eyes of the community. Some administrators wanted to appoint a committee to nominate the committee, but this was rejected as being too time consuming. Finally, each of the seven board members selected two individuals to serve on the Committee. The administration then nominated 20, from which the Board as a whole selected six by ballot.

There is still concern, expressed by both board members and administrators, that this group may not be able to deliberate in an objective fashion nor be able to represent the community and have its support when its task is finished.

Daily pressures have also interfered with the progress originally anticipated. We have had considerable difficulty in spending the amount of time necessary to plan and implement a PPBS project. It seems as if the daily life of a school administrator is ruled by crisis, even for those in planning, rather than through reasoned allocations of time. Items such as: a custodians strike, a financially destitute lunch program, late financial reports, over crowded schools, a twice defeated bond referendum, a statewide study that may eventually result in the abolishment of local school districts, have taken a higher priority.

There is resistance, on the part of some educators in Kenosha, to the attempt to evaluate educational processes in a precise manner. The obvious difficulties of precise measurement and a strong aversion to any form of evaluation will have to be overcome before a comprehensive evaluation system can function. In Kenosha, measurement has been equated with standardized testing and building behavioral objectives. If PPBS is to succeed here, I feel that a much broader and more flexible point of view will be required.

#### Comments

From my perspective, more structure and assistance is needed from the national and state levels.

A coherent and guiding literature is needed. General agreement will be needed regarding the form that PPBS should take nationally before local districts can hope to cope meaningfully with their own unique problems. We need general guidelines concerning alternative processes for building program structures, objectives and criteria. It seems to me that concepts relating to management by objectives, accountability, curriculum, evaluation and computer managed instruction, as well as PPBS, should be synthesized into meaningful and manageable forms.

State educational agencies must provide leadership, resources, and financing to local schools if the PPBS movement is to succeed. If the State could provide expertise

In evaluation, measurement, instrument construction, the dynamics of organizational change and program accounting, our efforts would be greatly enhanced. If local schools are going to move beyond the experimental stages, states will need to provide a legal environment which will allow different methods for reporting than now exist.

In addition to external expertise, local schools will need additional financial resources in order to successfully implement a PPB System. Money for reeducation of teachers, building and implementing management information systems, and obtaining the necessary consultative services is needed. Lastly, if states provide coordination with similar efforts in other districts, governmental agencies and states, much more efficient use of limited local resources will result.



**APPENDIX A**

**PROGRAM BUDGET CODES**

ORGANIZATIONAL UNIT

010 Municipal Building  
 020 Deming Instructional Center  
 030 Hannan Administration Center  
 040 Sheridan Road School  
 050 Weiskopf School  
 060 Warehouse  
 065 North Shore Depot  
 070 Bong Base

110 Bradford  
 120 Tremper  
 199 H. S. General  
 210 Bullen  
 220 Lance  
 230 Lincoln Jr.  
 240 McKinley Jr.  
 250 Washington  
 290 ESP Center  
 299 J. H. S. General

703 Bain  
 706 Berryville  
 709 Bose  
 712 Columbus  
 715 Dublin  
 718 Durkee  
 721 Forest Park  
 724 Frank  
 727 Grant  
 730 Green Bay Road  
 733 Harvey  
 736 Highland  
 739 Hill Crest  
 742 Jefferson  
 743 Jefferson Annex  
 745 Jeffery  
 748 Lincoln Elem.  
 751 McKinley Elem.  
 754 Pleasant Prairie  
 757 Prairie Lane  
 760 Roosevelt  
 766 Somers  
 769 Southport  
 772 Strange  
 775 Sunnyside  
 778 Vernon  
 781 Vernon Orthopedic Wing  
 784 Whittier  
 787 Wilson  
 799 Elem. General  
 999 System Wide

AREA OF RESPONSIBILITYInstruction

- 101 Instructional Services,  
Gen. (hearing, reading etc.)
- 111 Classroom Teaching
- 112 Summer School
- 121 Library Services
- 125 Guidance
- 126 Psychological
- 131 Audio-Visual Services
- 132 Computer Assisted Inst.
- 133 Educational TV Services
- 141 Homebound Teaching &  
Other Teaching (Social Workers)
- 143 Co-curricular Activities
- 145 Non-Instructional Supervision
- 146 Nursing
- 150 Instructional Administration
- 151 Deputy Superintendent
- 155 Curriculum & Instruction
- 157 Teacher Consultants
- 160 Reading Coordinator
- 165 Instructional Materials &  
Central Library Services
- 170 Pupil Services
- 175 Special Education
- 180 Art Department
- 182 Music Department
- 184 Physical Ed. & Athletics Dept.
- 186 Public Recreation Dept.
- 190 Building Principals  
(Adm. of a school)
- 200 General Control
- 201 Board of Education
- 210 Superintendent
- 215 Public Information
- 220 Personnel
- 230 Business Affairs
- 233 Finance
- 235 Purchasing
- 237 Warehouse
- 240 Planning and Research
- 245 Data Processing
- 250 Federal Projects (Dist. Share)

Research and Development

- 271 R & D, General
- 276 Research
- 281 Development
- 205 Evaluation
- 1 Statistics
- 5 Other R & D Services

Facilities, Maint. & Oper.  
(Current Operating Expenses)

- 300 Bldg. Engineer
- 301 Plant Maint. & Oper., Gen.
- 311 Site Maintenance
- 316 Site Operation
- 321 Building Maintenance
- 326 Building Operation
- 331 Built-in Equipment, Maint.
- 336 Built-in Equipment, Oper.
- 341 Movable Equipment, Maint.
- 346 Movable Equipment, Oper.
- 348 Vehicles Except Buses

Facilities, Acquisition of Improvements  
(Capital Outlay and Building Fund)

- 451 Plant Acq./Improvement, Gen.
- 461 Site Acq./Improvement
- 471 Building Acq./Improvement
- 481 Built-in Equip. Acq./Improvement
- 491 Movable Equip. Acq./Improvement

Food Service

- 501 Food Services, Gen.
- 511 Food Preparation & Serving
- 521 Transportation of Food

Pupil Personnel

- 601 Pupil Services, Gen.
- 611 Attendance Services
- 616 Guidance Services
- 621 Social Work Services
- 626 Psychological Services
- 631 Therapeutic Services
- 641 Other Pupil Services

Health Services

- 751 Health Services, Gen.
- 761 Medical Service:
- 766 School Nurse Service
- 771 Dental Services
- 701 Other Health Services

Area of Responsibility (Continued)

18

Pupil Transportation  
(Current Operating Expense)

001 Transportation, Gen.  
010 Transportation Supervisor  
011 Vehicle Operation  
015 Aides  
020 Regular Transportation  
021 Vehicle Servicing & Maintenance  
025 Board & Room  
030 Special Education  
031 Physically Handicapped  
032 EMR  
033 TMR  
034 Hearing  
035 EDC  
036 School related trips  
039 Music  
040 Parent Contract  
050 S & M  
060 Travel

Community Services

901 Community Services, Gen.  
911 Recreation  
921 Civic Activity  
931 Public Libraries  
941 Custody and Detention  
951 Welfare Activities  
961 Non-Public School Services  
971 Other Community Services

Federal Projects

1000

Clearing Accounts

1101 Transportation Within State  
1111 Transportation Outside State  
1121 Tuition Within State  
1131 Tuition Outside State  
1141 Forensic & Debate  
1142 Publications

Debt Service

1211 Bond Redemption  
1221 Long Term Loan  
1231 Short Term Loan  
1241 Current Loan

SUBJECT

000 Does Not Apply (Home Visitors, Social Workers)	200 Co-curricular Activities
001 All Schools and Office (Nurse, Homebound, Health Supplies)	210 Academic Co-curricular Activities
005 Aviation	220 Athletic Co-curricular Activities
010 Agriculture	230 Music Co-curricular Activities
020 Art	240 School Services Co-curricular Act.
030 Business Education	241 Student Publications
040 Distributive Education	250 Social Co-curricular Activities
050 English Language Arts	300 Driver Education
051 Debate	400 Outdoor Education
052 Drama	500 Homeroom (Grade Level, etc.)
053 Reading	510 Library
054 ISS, RLSS	520 A-V
055 Speech	530 Guidance
056 English-Social Studies Team	600 Kindergarten
060 Foreign Languages	601-606 Grades 1-6
070 Health Occupations (Nurse Trng.)	711 Elementary Art
080 Health Safety & Phy. Ed.	721 Elementary Music
090 Home Economics	731 Elementary Phy. Ed.
100 Industrial Arts	741 Elementary Library
101 Crafts	751 Elementary Audio-Visual
102 Drafting	
103 Electricity & Electronics	
104 Metalworking	
105 Power Mechanics	
106 Woodworking	
107 Graphic (Printing)	
108 Plastics	
109 Machine Shop (Basic Academics)	
110 Mathematics	
120 Music	
121 Instrumental	
122 Vocal	
130 Sciences	
140 Office Occupations	
150 Social Sciences	
160 Technical Education	
170 Trades & Industry	
180 General Education	
190 Exceptional Child Education	
191 Educable Mentally Handi. ENR	
192 Trainable Mentally Handi. TMR (Social Workers)	
193 Reading Handicapped (Remedial)	
194 Speech Handicapped	
195 Hearing Handicapped	
196 Visually Handicapped	
197 EDC	
198 Physically Handicapped	
199 Psychologist	

ACTIVITIES

03 Accounting	51 Orientation
04 Administration	53 Pathological
05 Architectural Studies	55 Payroll
06 Aides	57 Periodicals & Newspapers
07 Audit	59 Planning
09 Bonding	60 Pre Registration
11 Budgeting	61 Printing
13 Census	63 Recruitment
15 Clerical	65 Rental
17 Counseling	67 Research
18 Child Conservation	68 School Lunch
19 Custodial	69 Safety
21 Data Processing	70 Social Workers
23 Elections	71 Stores Distribution
25 Fiscal Control	73 Student Body Activities
26 Head Start	74 Student Help
27 Health	75 Supervisory
29 Health Exam	77 Teaching
31 Home Visitors	79 Teaching Assistants
33 In-plant Printing	81 Tests & Measurements
35 In-service Training	83 Therapeutic
37 Insurance	85 Transportation - By Parents
39 Interns	87 Transportation - Hazardous Rts.
41 Legal Services	89 Transportation - Inter-School
43 Maintenance & Repair	91 Transportation - Regular Routes
45 Negotiations	95 Transportation - Other
47 Noon Lunch Supervision	97 Tutoring
Nurses	98 Utility

OBJECT

<u>100 Salaries</u>	<u>500 Contracted Services, Utilities</u>
110 Certified, Full Time, Regular	510 Electricity
111 Certified, Regular, Part-Time	520 Telephone and Telegraph
112 Certified, Sick Pay	530 Water
113 Certified, Vacation	540 Sewer
120 Certified, Part-Time, Regular	550 Gas
121 Certified, Overtime	560 Oil
130 Certified, Substitute, Regular	570 Coal
131 Certified, Substitute, Overtime	580 Other Utilities
140 Non-Certified Professional (Nurse)	
160 Non-Certified, Full, Regular	<u>600 Employee Travel</u>
161 Non-Certified, Full, Overtime	610 Travel Within District
162 Non-Certified, Full, Sick Pay	620 Travel
163 Non-Certified, Full, Vacation	630 Car Allowance
170 Non-Certified, Part-Time, Regular	
171 Non-Certified, Part-Time, Overtime	<u>700 Facilities</u>
180 Non-Certified, Substitute, Regular	710 Site Purchase
181 Non-Certified, Substitute, Overtime	720 Site Improvement
	730 Building Purchase
<u>200 Sick Pay Employee Benefits</u>	740 Building Lease or Lease Purchase
210 Social Security	750 Building Improvement
220 State Retirements	
230 Municipal Retirements	<u>800 Equipment C/O</u>
240 Local District Retirement	810 Furniture, New
250 Health Insurance	820 Furniture, Replacement
260 Life Insurance	830 Machinery and Apparatus, New
270 Guaranteed Income Insurance	840 Machinery and Apparatus, Repl.
280 Workmen's Compensation	850 Vehicles, New
290 Other Benefits	860 Vehicles, Replacement
<u>300 Supplies</u>	<u>900 Debt Service</u>
310 Textbooks	910 Principal
315 Textbooks, resale or rental	920 Interest
320 Health	930 Bonding
330 General Supplies	950 Contingency
335 General Supplies for resale	
350 Library Materials	
351 Periodicals & Newspapers	
353 Audio-Visual Materials	
360 Printing	
370 Books and Subscriptions	
<u>400 Contracted Services</u>	
410 Consultation	
420 Other Non-Staff Personnel	
430 Transportation	
440 Tuition	
450 Repairs	
460 Insurance	
470 Memberships	
490 Rentals	
490 Other Contracted Services (Except Utilities)	

APPENDIX B  
EXAMPLES OF PROGRAM BUDGET



KENOSHA UNIFIED SCHOOLS  
1970-71 PROGRAM BUDGET  
SUBJECT BY OBJECT

SUBJECT	OBJECT	100 SALARIES	200 EMPLOYEE BENEFITS	300 SUPPLIES	400 CONTRACT SERVICES	500 UTILITIES	600 EMPLOYEE TRAVEL	700 MAINT OF FACILITY	800 EQUIPMENT C/O	900 DEBT SERV & CONTG	TOTAL
000 NOT ASSIGNED		1,877,032	655,010	97,316	722,626	473,713	36,718	28,461	86,707	1,677,186	5,654,969
001 ALL SCHOL & OFFICE		1,755,297		46,548	2,750				66,583		1,883,178
005 AVIATION		11,556							69	12,215	
020 ART		168,882		17,064					10,509		196,455
030 BUSINESS EDUCATION		257,493		7,829	1,440				21,753		288,515
040 DISTRIBUTIVE EDUCATION				447					109		556
050 ENGLISH LANGUAGE ARTS		929,067		24,478	4,500				6,954		964,999
060 FOREIGN LANGUAGES		203,616		12,120					3,533		219,469
080 HEALTH SAFETY & PHY. ED.		421,850		34,480					9,501		465,731
090 HOME ECONOMICS		167,796		13,034					5,825		186,655
100 INDUSTRIAL ARTS		345,149		37,621				27,688	43,124		453,582
110 MATHEMATICS		589,392		11,816	720				4,218		606,146
120 MUSIC		240,224		9,383					28,566		278,173
130 SCIENCES		561,398		28,361					17,613		607,372
150 SOCIAL SCIENCES		700,247		22,543					2,723		725,513
190 EXCEPTIONAL CHILD EDUCAT		866,692		16,228	1,200				8,549		892,669
210 ACAD CO-CURRICULAR ACT		2,885									2,885
220 ATHL CO-CURRICULAR ACT		36,617									36,617
230 MUSIC CO-CURRICULAR ACT				10,475	4,000				2,182		16,657
240 SCH SERV CO-CURRICULAR ACT									8,283		8,283
300 DRIVER EDUCATION		80,288		2,000							82,288
400 GUITAR EDUCATION				5,770					1,635		7,405
500 LIBRARY		187,688		50,156					858		238,702
520 GUIDANCE		36,133		42,144					14,605		92,882
530 KINDERGARTEN		268,408		873					27,056		296,344
600 GRADE 1		400,213		6,326					1,072		407,611
601 GRADE 2		795,300		17,112					1,233		813,745
602 GRADE 3		677,554		15,878					1,768		695,200
603 GRADE 4		643,288		15,944					184		659,416
604 GRADE 5		641,460		14,813					318		656,611
605 GRADE 6		540,687		15,589					501		556,777
606 GRADE 7		636,957		16,409					38		653,404
700 GRADE 8		105,247		23,292					4,263		132,717
710 GRADE 9		142,386		1,434					8,800		152,620
720 GRADE 10		182,412		2,290					5,393		190,095
730 GRADE 11		126,187		43,010					5,334		174,531
740 GRADE 12				12,849					19,858		32,707
750 GRADE 13											
TOTALS		14,649,596	655,010	675,652	736,736	473,713	49,218	56,149	420,427	1,677,186	19,393,687

NDAY, DEC 07, 1970

# KENDOSHIA UNIFIED SCHOOLS 1970-71 PROGRAM BUDGET UNIT BY OBJECT

UNIT	OBJECT	100 SALARIES	200 EMPLOYEE BENEFITS	300 SUPPLIES	400 CONTRACT SERVICES	500 UTILITIES	600 TRAVEL	700 MAINT OF EQUIPMENT FACILITY	800 C/O	900 DEBT SERV & CONTG	TOTAL
010	MUNI BLOC & UNASSIGNED	722,607	655,010	98,337	626,891	21,617	46,425	4,280	99,732	1,627,186	3,902,085
020	CEMING INSTRUCTIONAL CTR	352,007		35,180	8,010	4,795	2,500		13,864		416,436
030	MANNAH ADMINISTRATION CTR	537,629		33,327		4,327			22,696		597,979
040	SHEPARD ROAD SCHOOL	65,144		661	1,533	1,314			70,237		392,020
050	WEISKOPF SCHOOL	368,302		13,047	1,692	3,383			5,596		323,653
060	WAREHOUSE	319,269		230	360	2,403	103		1,280		853
065	NORTH SHORE DEPOT				333	120		400			50
070	ECOS PASE SITE					50					
110	GRADFCRG	1,195,332		57,000	27,425	38,645		27,686	72,308		1,418,378
120	TREPPER	1,525,078		67,321	1,250	62,948		1,115	41,608		1,699,320
199	M. S. GENERAL	49,137		1,750			190				51,077
210	BULLEN	605,208		34,902		29,127			9,141		738,378
220	LANCE	736,555		37,947		28,703		1,800	20,090		865,095
230	LINGCLM JR.	673,900		34,717	18,918	17,833			21,456		766,904
240	MCKINLEY	544,230		22,576	900	13,133			13,961		594,800
250	WAXINGTON	649,190		32,078		20,397		435	20,617		723,725
299	J. M. S. GENERAL	54,912		8,326							63,238
703	BAIN	240,784		8,535	2,892	8,194			4,831		265,236
706	BERRYVILLE	148,060		4,734	783	6,048		225	3,625		163,475
709	BOSE	278,775		8,767		13,903			2,816		304,281
712	CCLOUSUS	133,668		6,743	2,056	5,909		245	2,642		201,263
715	DUDLIN	43,471		1,692	910	1,382			190		47,645
718	DURKEE	151,489		4,898		5,735			2,548		154,670
721	FOREST PARK	300,144		10,744		8,834			3,187		322,907
724	FRANK	165,865		6,234	5,270	7,217		245	2,159		186,730
727	GRAY	210,779		7,276	165	7,837			1,914		227,971
730	GREEN DAY ROAD	96,186		3,380	331	3,904		7,650	1,851		113,312
733	HARVEY	271,306		9,550		9,044			2,091		292,041
736	HIGHLAND	49,762		905	1,259	2,201			1,358		55,485
739	MILL CREST	128,544		4,239		4,533			2,314		139,630
742	JACPERSON	205,524		7,796	440	8,797		160	3,481		226,198
743	JEFFERSON ANNEX	65,837									69,619
745	JEFFERY	271,248		9,105		14,082			3,151		297,593
748	LINCOLN EL..	275,188		2,844		6,456		660	3,769		294,917
751	MCKINLEY CL..	221,689		8,594		5,742			2,337		238,562
754	PLEASANT PRAIRIE	130,311		3,963		7,185		4,620	2,516		147,995
757	PRAIRIE LANE	211,631		7,135		7,546			1,097		248,544
760	ROOSEVELT	327,317		10,278	18,434	10,530			4,937		371,496
766	SUNNYS	211,645		8,263	333	8,647			4,108		232,996
769	SCUPTGRT	216,416		7,493	1,200	6,666		2,200	4,522		238,505
772	STRANGE	319,808		11,169		13,700			2,416		347,093
775	SUNNYSIDE	278,728		9,159		6,142		2,820	2,982		297,831
778	VANOV	354,852		10,153		11,911			3,364		380,280
781	VERNON ORTHOPEDIC WING	133,553		2,695	9,000	11,167			410		186,825
784	WHITTIER	124,234		4,404		6,879			1,147		136,664
787	WILSON	222,331		8,005	1,208	7,963		2,200	3,900		245,607
799	ELEM. GENERAL	251,781		3,500		2,725					258,606
999	SYSTEM WIDE				4,200					50,000	54,200
TOTALS		14,649,596	655,010	675,652	736,736	473,713	49,218	56,149	420,427	1,677,186	19,393,687

14. DEC 07. 1970

KENOSHA UNIFIED SCHOOLS  
1970-71 PROGRAM BUDGET  
UNIT BY SUBJECT BY OBJECT  
120 TREMPER H. S.

SUBJECT	100 OBJECT	200 SALARIES	300 EMPLOYEE BENEFITS	400 EMPLOYEE SUPPLIES	500 CONTRACT SERVICES	600 UTILITIES	700 EMPLOYEE TRAVEL	800 MAINT O. FACILITY	900 EQUIPMENT C/O	TOTAL DEBT SERV & CONTG
000 NOT ASSIGNED	110,114					62,948		1,115		174,177
001 ALL SCHOOL & OFFICE	123,950				1,250				3,406	135,454
005 AVIATION	11,556			6,838					659	12,215
020 ART	31,685			2,132					1,058	34,875
030 BUSINESS EDUCATION	93,147			3,837					2,465	99,449
050 ENGLISH LANGUAGE ARTS	239,170			5,087					747	245,004
060 FOREIGN LANGUAGES	59,550			4,279					1,475	65,304
080 HEALTH SAFETY & PHY. ED.	118,265			2,037					717	121,039
070 HOME ECONOMICS	26,861			2,092					2,420	32,173
100 INDUSTRIAL ARTS	66,687			5,764					7,507	79,958
110 MATHEMATICS	132,325			2,305					1,190	135,828
120 MUSIC	34,706			302					7,086	42,094
130 SCIENCES	87,776			7,899					2,055	97,730
150 SOCIAL SCIENCES	193,391			7,104					372	200,927
190 EXCEPTIONAL CHILD EDUCAT	10,368									19,368
210 ACAD CO-CURRICULAR ACT	1,485								1,485	1,485
220 ATHL CO-CURRICULAR ACT	12,831									13,301
240 SCH SER CO-CURRICULAR ACT				470						1,000
300 DRIVER EDUCATION	32,218			1,000						35,503
510 LIBRARY	20,831			2,500					785	23,116
520 A-V	23,060			9,444					2,915	33,190
530 GUIDANCE	86,102			2,826					5,983	94,909
TOTALS	1,525,078			67,321		62,948		1,115	41,008	1,699,320

DAY, DEC 07, 1970

KENOSHA UNIFIED SCHOOLS  
1970-71 PROGRAM BUDGET  
UNIT BY SUBJECT BY OBJECT  
110 BRADFORD H. S.

SUBJECT	100	200	300	400	500	600	700	800	900	TOTAL
OBJECT	SALARIES	EMPLOYEE BENEFITS	SUPPLIES	CONTRACT SERVICES	UTILITIES	EMPLOYEE TRAVEL	MAINT OF FACILITY	EQUIPMENT C/O	DEBT SERV & CONTG	
000 NOT ASSIGNED	86,074			24,265	38,645					148,984
001 ALL SCHOOL & OFFICE	115,774		4,012	1,000				4,975		125,761
020 ART	27,570		2,276					3,056		32,902
030 BUSINESS EDUCATION	101,247		2,135	1,440				9,720		114,542
040 DISTRIBUTIVE EDUCATION			447					109		556
050 ENGLISH LANGUAGE ARTS	176,550		8,666					1,047		186,263
060 FOREIGN LANGUAGES	51,583		2,063					463		54,109
070 HEALTH SAFETY & PHY. ED.	63,545		2,964					4,459		70,968
080 HOME ECONOMICS	21,084		1,910					1,719		24,713
100 INDUSTRIAL ARTS	60,554		5,714				27,688	23,531		137,487
110 MATHEMATICS	55,688		1,204	720				807		58,419
120 MUSIC	26,094		598					7,673		35,165
130 SCIENCES	73,969		4,589					5,538		84,096
150 SOCIAL SCIENCES	153,715		3,424					880		158,019
160 EXCEPTIONAL CHILD EDUCAT	20,812		320					198		21,330
210 AAO CO-CURRICULAR ACT	1,400									1,400
220 APHL CO-CURRICULAR ACT	12,937									12,937
240 SCH SER CO-CURRICULAR ACT			3,429							3,429
300 DRIVER EDUCATION	26,774		1,000							27,774
510 LIBRARY	23,920		2,900					785		27,605
520 A-V	15,073		5,129					2,160		22,362
530 GUIDANCE	62,169		3,892					5,188		71,249
TOTALS	1,195,332		57,000	27,425	38,645		27,688	72,308		1,418,398